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WHAT IS CLAIMED IS:

1. A method for an inverse-modified discrete cosine transform and overlap-add for MPEG Layer3 audio signal decoding, comprising the steps of:

applying an operation of the inverse-modified discrete cosine transform and overlap-add according to equation (1) to 32 sub-band samples of a compressed audio signal, wherein the equation (1) includes

an inverse-modified discrete cosine transform:

$$x(i) = \sum_{k=0}^{\frac{n}{2}-1} X(k) * \cos(i,k) \qquad 0 \le i \le \frac{n}{4} - 1 \text{ and } \frac{n}{2} \le i \le \frac{3n}{4} - 1$$

and an overlap-add:

$$10 Z(i) = x(i) * win(i, p)$$

$$Z(\frac{n}{2}-1-i) = -x(i) * win(\frac{n}{2}-1-i,p) \qquad 0 \le i \le \frac{n}{4}-1$$

$$Z(i) = x(i) * win(i, p)$$

$$Z(n-1-i) = x(i) * win(n-1-i, p)$$
 $\frac{n}{2} \le i \le \frac{3n}{4} - 1$

where X(k) is the sub-band sample, Z(i) is the sub-band sample after process, when a window type is 0, 1, 3, n equals 36, and when the window type is 2, n equals 12;

providing a dynamic window inverse-modified discrete cosine transform (DWIMDCT) module, wherein a multiplier-adder of the dynamic window inverse-modified discrete cosine transform module processes an operation of the inverse-modified discrete cosine transform, and an operation result of the inverse-modified discrete cosine transform is stored in a register stack of the dynamic window inverse-modified discrete cosine transform module; and

using the multiplier-adder to operate the overlap-add operation, and an operation

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result of the overlap-add is stored in a dynamic window inverse-modified discrete cosine transform buffer memory.

2. The method of claim 1, further comprising the steps of:

applying an efficient memory layout and a data arrangement method to the dynamic window inverse-modified discrete cosine transform buffer memory to store a plurality of data generated by the dynamic window inverse-modified discrete cosine transform module, to provide a reading operation of a synthesis filter bank module; and

alternately writing to and reading from the dynamic window inverse-modified discrete cosine transform buffer memory.

- 3. The method of claim 2, wherein the dynamic window inverse-modified discrete cosine transform module and the synthesis filter bank module can be implemented in a manner of a pipeline process.
- 4. The method of claim 2, wherein the dynamic window inverse-modified discrete cosine transform buffer memory comprises 3 memory banks, each of the memory banks is further divided into 32 sub-band blocks, and each of the sub-band blocks is able to store 18 sample data.
- 5. The method of claim 4, wherein the writing of the dynamic window inverse-modified discrete cosine transform of the sample data contained in each of the memory banks of the dynamic window inverse-modified discrete cosine transform buffer memory and the reading of the synthesis filter bank follows a specific sequence.
 - 6. The method of claim 1, wherein the register stack comprises 18 registers.
- 7. The method of claim 1, wherein the method can be used in a hardware structure design of a post-process portion in an audio decoding process of a Layer3 compression method in an MPEG compression standard (MP3).

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- 8. A hardware structure of an inverse-modified discrete cosine transform and an overlap-add for MPEG Layer3 audio signal decoding, comprising:
- a dynamic window inverse-modified discrete cosine transform module, comprising:
- a multiplier-adder, used to calculate the inverse-modified discrete cosine transform and the overlap-add; and

a register stack, coupled to the multiplier-adder, used to store an operation result of the inverse-modified discrete cosine transform; and

- a dynamic window inverse-modified discrete cosine transform buffer memory, coupled to the dynamic window inverse-modified discrete cosine transform module, used to store an operation result of the overlap-add.
- 9. The hardware structure of claim 8, wherein the inverse-modified discrete cosine transform and the overlap-add are operated by equation (1) below: the inverse-modified discrete cosine transform:

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$$x(i) = \sum_{k=0}^{\frac{n}{2}-1} X(k) * \cos(i,k)$$
 $0 \le i \le \frac{n}{4} - 1 \text{ and } \frac{n}{2} \le i \le \frac{3n}{4} - 1$

the overlap-add:

$$Z(\frac{n}{2}-1-i) = -x(i) * win(\frac{n}{2}-1-i, p) \qquad 0 \le i \le \frac{n}{4}-1$$

$$Z(i) = x(i) * win(i, p)$$

Z(i) = x(i) * win(i, p)

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$$Z(n-1-i) = x(i) * win(n-1-i,p)$$
 $\frac{n}{2} \le i \le \frac{3n}{4} - 1$

where X(k) is a sub-band sample, Z(i) is the sub-band sample after process, when a window type is 0, 1, 3, n equals 36, and when the window type is 2, n equals -12.

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- 10. The hardware structure of claim 8, wherein the dynamic window inverse-modified discrete cosine transform buffer memory is applied with an efficient memory layout and a data arrangement method, to store a plurality of data generated by the dynamic window inverse-modified discrete cosine transform module for providing a reading of a synthesis filter bank module.
- 11. The hardware structure of claim 10, wherein the dynamic window inverse-modified discrete cosine transform module and the synthesis filter bank module can be implemented in a pipeline process manner.
- 12. The hardware structure of claim 10, wherein the dynamic window inverse-modified discrete cosine transform buffer memory comprises 3 memory banks, each of the memory banks is further divided into 32 sub-band blocks, and each of the sub-band blocks is able to store 18 sample data.
- 13. The hardware structure of claim 12, wherein the writing of the inverse-modified discrete cosine transform of the sample data contained in each of the memory banks of the dynamic window inverse-modified discrete cosine transform buffer memory and the reading of the synthesis filter bank follow a specific sequence.
- 14. The hardware structure of claim 8, wherein the register stack comprises 18 registers.
- 15. The hardware structure of claim 8, wherein a hardware structure can be used in a hardware structure design of the post-process portion in the audio decoding process of the Layer3 compression method of the MPEG compression standard (MP3).
 - 16. The hardware structure of claim 8, wherein the hardware structure can be implemented by applying the application specific integrated circuit (ASIC).